



BOARD OF GOVERNORS  
OF THE  
**FEDERAL RESERVE SYSTEM**  
WASHINGTON, D. C. 20551

OFFICE OF INSPECTOR GENERAL

June 29, 2000

Governor Roger W. Ferguson, Jr.  
Vice Chairman  
Chairman, Committee on Board Affairs  
Board of Governors of the Federal Reserve System  
Washington, DC 20551

Dear Vice Chairman Ferguson:

We are pleased to present our final *Report on the Review of the Board's Frequent Flyer Policy* (A9903). We performed our review to evaluate alternatives for implementing an economic, efficient, and effective frequent flyer program and to evaluate compliance by frequent travelers with the current policy of the Board of Governors of the Federal Reserve System (Board).

As discussed in our report, employee participation in airline frequent flyer programs presents unique internal control challenges throughout the federal government. For example, government ethics rules and federal travel regulations limit employee use of frequent flyer miles earned on official travel to future official travel. However, the information necessary to verify compliance with this restriction is not provided to the government agency for which the travel is performed. Instead, this information is maintained by the airline for its purposes and, periodically, provided to the employee. Further, business travel information is often commingled with the employee's personal travel information because the airlines generally will allow an individual to maintain only one account. Officials at the government departments and agencies we contacted told us that to overcome the lack of direct access to frequent flyer records they rely on (1) clearly established policies to communicate the rules regarding participation in frequent flyer programs and (2) gainsharing incentives to provide financial benefits to employees using frequent flyer miles for official travel.

Our report contains two recommendations designed to provide a cost-effective control framework similar to programs established at other agencies. Although the Board's travel regulations contain prohibitions similar to the federal government's restrictions regarding the personal use of business miles, the Board has not yet implemented policies and procedures which both promote participation in frequent flyer programs and provide an acceptable level of internal control. We recommend that the Staff Director for Management clarify, enhance, and clearly communicate the Board's policy regarding the accumulation and use of frequent flyer miles and that he establish a travel incentive program which will provide an economic benefit to the Board and Board staff.

During our review, we found apparent violations of the Board's current prohibition on the personal use of miles earned on official travel. Specifically, our comparison of airline frequent flyer account information with Board travel records showed that seventeen out of forty-one travelers in our sample (41.5 percent) appear to have violated the current policy. These seventeen travelers obtained at least 136 personal tickets and upgrades valued at \$58,139 which appear to have been obtained either in part or in total with miles earned on official travel. The Office of Inspector General investigative staff is currently reviewing these apparent violations and we will report separately to management on the results of our investigations. Because the investigative staff have not yet completed their review, the exact number and dollar value of tickets and upgrades obtained in violation of Board policy is not known. We will summarize the results of our investigative work in our semiannual report to Congress once management has taken final action.

The violations of Board policy also represent lost opportunities to reduce official travel-related expenses. We have designated \$29,070 (one-half of the value of the tickets and upgrades in question) as "funds for better use" because we believe that if the Board had implemented an effective frequent flyer program (as part of a broader travel incentive program), the Board could have used the frequent flyer miles to obtain business tickets. Even after paying employees an incentive award, the Board could still have saved travel expenses equal to one-half the value of the tickets. This potential savings is a conservative estimate. The airlines we subpoenaed were unable to provide detailed information on a large set of frequent flyer redemptions because the airlines maintain detailed records for only a limited period of time. We were therefore unable to determine how additional tickets obtained by these same seventeen travelers were used (i.e., business or personal travel). If the additional tickets were used for personal travel, the potential savings to the Board would be correspondingly higher.

The Staff Director for Management provided us with a response to our draft report (see appendix 1). The response indicates agreement with our recommendations and discusses the actions planned or already taken. We will follow up on implementation of our recommendations and report any exceptions as part of our future audit activities.

We are sending a copy of this report to each member of the Board and to the heads of the Board's offices and divisions. The report is available to the public on our website and a summary will appear in our next semiannual report to the Congress.

Sincerely,

A handwritten signature in black ink, appearing to read "Barry R. Snyder", with a stylized, flowing script.

Barry R. Snyder  
Inspector General

Enclosure

**Board of Governors of the Federal Reserve System**

**REPORT ON THE REVIEW OF  
THE BOARD'S FREQUENT FLYER  
POLICY**



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**OFFICE OF INSPECTOR GENERAL**

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## TABLE OF CONTENTS

	Page
BACKGROUND .....	1
Policy, Guidance, and Frequent Flyer Programs .....	1
Gainsharing.....	2
OBJECTIVES, SCOPE, AND METHODOLOGY.....	2
FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS .....	3
APPENDIXES .....	9
Appendix 1 – Staff Director for Management’s Comments .....	11
Appendix 2 – Survey Results .....	12
Appendix 3 – Principal Contributors to this Report .....	13



## BACKGROUND

Members of the Board of Governors of the Federal Reserve System (Board), officials, and staff travel at the Board's expense when conducting official business. During the period 1996 to 1998, the Board's travel expenses totaled about \$15 million, including expenses for performing official duties, recruiting and relocating new hires, and attending conferences, seminars, and training. Individuals have discretion when making their travel arrangements, may coordinate arrangements with the Board's Travel Desk, use the Board's contracted commercial travel agency, or make their own reservations using their government travel card. The Management Division's Finance Function has overall responsibility for the Board's travel program.

### Policy, Guidance, and Frequent Flyer Programs

Although the Board is not subject to the General Services Administration (GSA) regulations governing official travel of civilian employees of federal government agencies, its travel policies generally conform with federal travel regulations. The Board's policies and procedures governing official travel are contained in the *Internal Administrative Procedures Manual* (IAPM) and provide guidance regarding travel authorization, travel arrangements, and expense reimbursement.

Board employees are authorized to participate in airline frequent traveler programs in connection with official travel. Specifically, the IAPM contains the Board's policy concerning employee use of frequent flyer miles. The policy effective February 10, 2000, states that

“[a]s a general rule, promotional materials received by employees in conjunction with official travel are to be turned over to the Board's Travel Desk or the Finance and Accounting Section. This rule applies to promotional materials such as bonus flights . . . [and] reduced-fare coupons . . . In addition, credits toward future free or reduced air fares (frequent flyer plans) that are accumulated as a result of official travel may not be used by an employee for personal travel. Use of accumulated bonuses such as frequent-flyer plan benefits may be used with prior approval from the Associate Director, Finance Function (the Associate Director), to upgrade international flights to first-class if the flight time exceeds five hours and a business-class seat is not available.”

The prohibition on the personal use of frequent flyer miles has been included in each revision to the Board's travel regulations since 1989; the prohibition is also contained in the Board's ethics rules. In addition, the Staff Director for Management issued supplemental guidance to all Board employees in December 1990 concerning the use of frequent flyer miles. The Staff Director's memo encouraged Board employees to participate in frequent-traveler programs, stating that the intent of the Board's frequent flyer policy was to utilize frequent-flyer credits for official travel to reduce overall travel costs to the Board. The memo also reiterated the travel regulations'



prohibition on using frequent flyer miles earned while traveling on Board business for personal benefit.

Most airlines offer frequent flyer programs to help frequent travelers earn travel awards such as upgrades and free tickets. Although each airline's program has its unique features, all programs generally award miles for each qualifying flight on the airline or a partner airline. The airline may offer bonus miles if the traveler flies a more expensive fare (i.e., business class or first class), flies a certain number of miles in a specified time period, or participates in special programs with affiliated hotels, car rental agencies, or credit card companies. Program members may exchange, or redeem, the miles earned for various program awards such as travel upgrades (e.g., from coach fare to business class), domestic and international airline tickets, hotel stays, or car rentals. The number of miles exchanged for an award depends on the airline and the type of award obtained. To assist program members with monitoring the status of their frequent flyer accounts, the airlines provide periodic statements detailing the miles earned, the miles redeemed, and the current mileage balance. Most programs place restrictions on the length of time those miles are available for use; frequent flyer miles typically expire after a three-year period. Most airlines also limit each traveler to a single account and permit only the individual named on the account to accrue mileage credit.

## **Gainsharing**

GSA and other government agencies have implemented programs (generally referred to as gainsharing programs) that reward employees who save the agency money while on official travel. The programs were created under the auspices of the Government Employees Incentive Awards Act, which authorizes an agency to pay a cash award to employees who have provided "efficiency" or "economy" to the government.<sup>1</sup> Travel-related savings generally result from employees using frequent flyer benefits to obtain airline tickets for official travel or from employees obtaining lodging at less than the GSA locality rate. Agencies have generally established the award amount as 50 percent of the savings achieved.

## **OBJECTIVES, SCOPE, AND METHODOLOGY**

We conducted fieldwork from March 1999 through March 2000. Our review objectives were to (1) evaluate alternatives for implementing an economic, efficient, and effective frequent flyer program to help the Board maximize the benefit of employee participation in airline frequent flyer programs; and (2) evaluate compliance by frequent travelers with the current Board policy. To accomplish our objectives, we met with staff in the Finance Function to review progress in implementing a gainsharing program and to discuss the Board's future plans in light of recent changes in the Board's travel administration procedures. We also met with officials from four government departments and agencies (the Department of Justice, Department of Education, the General Services Administration, and the Federal Deposit Insurance Corporation) to discuss their experiences in implementing and administering gainsharing programs and to obtain statistics regarding the level of employee participation and the travel savings achieved.

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<sup>1</sup> See 5 U.S.C. §§ 4501-4507

We also surveyed all Board staff who have a government travel charge card to determine their current level of participation in frequent flyer programs and their willingness to participate in a gainsharing program. We conducted a second, more detailed survey of the Board's most frequent travelers. (Appendix 2 shows the results of the two surveys.) We defined "frequent traveler" as any active Board employee as of February 1999 who received over \$30,000 in cumulative travel-related payments during the period 1996 through 1998; we also included all current Board members in our survey, regardless of the amount of travel payments they received.<sup>2</sup> Our survey of frequent travelers included specific questions concerning their accumulation and use of frequent flyer miles in addition to the more general questions contained in the broader survey. We used the answers to the more specific questions to help us evaluate compliance with the Board's current policy regarding the use of frequent flyer miles earned on official business. We also requested that each frequent traveler in our sample provide us with documentation regarding his or her participation in frequent flyer programs. Because not all frequent travelers provided the requested information, we also obtained frequent flyer account records directly from the airline. We compared the frequent flyer account information with official Board records (including accounting reports and travel vouchers) to determine how each frequent traveler earned frequent flyer miles (business or personal travel) and how each used the miles earned (business or personal travel). Our review was conducted in accordance with generally accepted government auditing standards.

## **FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

Employee participation in airline frequent flyer programs presents unique internal control challenges for the federal government. Government ethics rules, federal travel regulations, and numerous Comptroller General opinions all prohibit the personal use of frequent flyer miles earned by government employees on official travel. We found, however, that abuse of this requirement is difficult to prevent or detect because the information necessary to verify compliance is not provided to the government agency for which they perform official travel. Rather, this information is maintained by the airline for its purpose and periodically provided to the employee. Officials at the agencies we contacted cited high costs and the difficulty of gaining access to individual frequent flyer records as impediments to implementing a structured control environment. These agencies rely on clearly established policies to communicate the rules regarding participation in frequent flyer programs and on gainsharing incentives to provide financial benefits to employees using frequent flyer miles for official travel. Agency officials contend that these two measures provided the most cost-effective means of obtaining employee compliance with the frequent flyer restrictions.

The Board's travel regulations—consistent with government ethics rules—also limit employee use of frequent flyer miles earned on official travel to future official travel. Unlike some

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<sup>2</sup> Our original sample of frequent travelers included forty-two individuals. Because one of these individuals was the subject of an ongoing travel-related OIG investigation, we did not include this individual's frequent flyer account in our review.

agencies, however, the Board has not yet implemented policies and procedures which both promote participation in frequent flyer programs and provide an acceptable level of internal control. For example, although the Board's current frequent flyer policy clearly prohibits personal use of official miles, the policy contains limited guidance concerning which miles are considered official and which are considered personal or what the Board defines as official use. In addition, although Board staff have researched the subject of gainsharing and developed a draft set of procedures, an incentive-based program has not yet been implemented.

Our report contains two recommendations designed to help the Board develop a framework which promotes compliance with internal regulations and federal ethics rules while providing an economic travel-related benefit to the Board and Board staff. Specifically, we recommend that the Staff Director for Management clarify, enhance, and clearly communicate the Board's policy regarding the accumulation and use of frequent flyer miles to ensure that employees understand the basic requirements and the ramifications of noncompliance. Once the basic guidance has been developed, the Staff Director should establish specific procedures governing the redemption of frequent flyer miles in connection with official travel. We believe the best way to accomplish this would be to incorporate frequent flyer provisions into a broader travel incentive program.

During this review we also identified apparent violations of the Board's current frequent flyer prohibition. Specifically, our comparison of airline frequent flyer account information with Board travel records showed that seventeen out of forty-one of the frequent travelers in our sample (41.5 percent) appear to have violated current Board policy by using frequent flyer miles earned on official business to obtain tickets and upgrades for personal travel. These seventeen travelers obtained at least 136 personal tickets and upgrades valued at \$58,139 which appear to have been obtained either in part or in total with miles earned on official Board travel.<sup>3</sup> We have referred these apparent violations to the OIG investigative staff and will report the results of our investigative work separately to management. Because the investigative staff have not yet completed their review, the exact number and dollar value of tickets and upgrades obtained in violation of Board policy is not known. We will also summarize our investigative results in our semiannual report to Congress once management has taken final action. In addition, we have designated \$29,070 (one-half of the total dollar value of the tickets and upgrades in question) as "funds for better use" because we believe these tickets represent lost opportunities to reduce official travel-related expenses.

In making the two recommendations discussed below, we note that other, more expensive controls are available. The Board could, for example, require a periodic review of a sample of employee frequent flyer accounts to verify compliance with Board policy. This type of review, however, is labor-intensive; we estimate that our review of the forty-one frequent flyer accounts in our sample required over 350 staff days to complete. This type of review also requires either the full cooperation of the employees to submit their frequent flyer records or, as in the case of our current review, the use of subpoena authority to obtain information directly from the airlines. The Board does not, however, explicitly have such subpoena authority. We also note that the

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<sup>3</sup> To establish a value for the tickets obtained through frequent flyer miles, we asked the Board's contracted commercial travel agency to provide the lowest available fare (without regard to restrictions) for the cities associated with each ticket. The fare information in this report represents fares as of the current year; fare information as of the dates the frequent travelers actually redeemed their frequent flyer miles was not available.

Board could contract with an outside firm to track employees' frequent flyer miles; one of the agencies we contacted had considered this option but rejected the concept as not being cost-effective. Notwithstanding the degree of noncompliance discussed above, we do not believe the cost for the Board to implement either of these additional controls is justified. We believe instead that implementing the other measures discussed in this report will establish the proper control framework for the Board's frequent flyer program and provide an economic incentive for individuals to maintain frequent flyer accounts and use the business miles to reduce the cost of future official travel.

- 1. We recommend that the Staff Director for Management (1) revise and clarify guidance regarding employee participation in frequent flyer programs, to include sanctions for noncompliance; (2) establish a separate frequent flyer policy in the IAPM; and (3) periodically remind employees of the policy's requirements.**

The Board's travel regulations prohibit employees from using miles earned on official travel for personal trips. The prohibition is contained under the heading "Promotional Materials" and states that credits toward future free or reduced air fares (frequent flyer plans) that are accumulated as a result of official travel may not be used by an employee for personal travel. This prohibition is consistent with the Board's ethics rules and mirrors the policy in use throughout the federal government.

The Board's policy contains limited guidance, however, concerning how employees can use frequent flyer miles for official travel. The travel regulations in effect prior to May 1999 simply stated that frequent flyer miles may be applied to official travel only and their use should be coordinated with the Travel Desk. The regulations did not provide guidance on whether miles could be used for upgrades or free tickets, or what documentation was required to show that an employee used frequent flyer miles for business travel. Although a June 1995 *Across the Board* article provided additional guidance concerning the use of frequent flyer miles for upgrades, the article's guidance contradicted the Board's general policy on upgrades contained in the travel regulations. Specifically, the *Across the Board* article discussed using miles to upgrade any flight over five hours whereas the travel regulations only permitted upgrades on international flights over five hours.

In May 1999, the Staff Director issued revised travel regulations. The revision updated the "Promotional Materials" section and added specific guidance concerning the use of frequent flyer miles. The new regulations state that accumulated bonuses such as frequent-flyer plan benefits may be used with prior approval from the Associate Director, Finance Function, to upgrade international flights to first-class if the flight time exceeds five hours and a business-class seat is not available. Although this change brings the frequent flyer rules in line with other portions of the travel regulations concerning upgrades, the policy is still unclear concerning other approved uses of frequent flyer miles (such as free business tickets), the procedures to obtain approval, or the required supporting documentation when using frequent flyer miles.

We believe the Staff Director should revise the current policy to clearly articulate the proper business uses of official frequent flyer miles and the associated procedures and supporting

documentation. The Staff Director should also clarify which miles are considered business and which are considered personal. Specifically, the revised policy should address miles earned from

- hotel lodging or rental car usage during official travel;
- official travel by a Board employee when the sponsor (rather than the traveler) pays for transportation costs; and
- bonus miles for more expensive fares or flying a certain number of miles.

In addition, the policy should include specific sanctions for noncompliance and provide guidance concerning the use of business miles upon separation from Board service. The policy should also inform employees that the burden of proof for substantiating how frequent flyer miles have been earned and used (i.e., business or personal) rests with the employee and that the Board may request the submission of supporting documentation, such as airline frequent flyer statements, to verify compliance with the policy's restrictions.

To help ensure the revised guidance is clearly communicated to all employees, the Staff Director should also establish a separate frequent flyer policy in the IAPM. Over 60 percent of the respondents to our survey indicated that they were either unaware of the Board's policy regarding frequent flyer programs or thought the policy was unclear. We believe that one of the reasons for this confusion may be that the current policy is somewhat obscure in the travel regulations.

Once the policy is clearly established, the Staff Director should periodically remind employees of the policy's requirements and the penalties associated with violating the policy's provisions. One way to accomplish this is to include the frequent flyer requirements in an occasional *Inside the Board* article or include a printed reminder with all official tickets. The Staff Director could also request that the Legal Division incorporate the frequent flyer policy into annual ethics training to supplement training conducted at new employee orientation. In addition, the Staff Director could revise the travel expense form to reflect any frequent flyer miles earned or used on business travel.

**2. We recommend that the Staff Director for Management implement a travel incentive program which includes provisions for employees who exchange frequent flyer miles for tickets used on official Board business.**

In 1990, the Staff Director for Management issued a memo to all employees encouraging them to join frequent flyer programs and use the accumulated miles to reduce business travel expenses. The memo did not, however, establish any incentive to promote staff participation in frequent flyer programs other than to note the potential benefit to the Board. We found that less than 25 percent of Board staff who responded to our survey belong to any frequent flyer program for business travel. The primary reasons that respondents cited for nonparticipation were the lack of any incentive to join these programs and the belief that they could not join a frequent flyer program for business travel. Over 80 percent of the respondents indicated, however, that they would be willing to join a frequent flyer program if the Board adopted a gainsharing program.

Our 1997 *Report on the Business Process Review of Travel Administration* included a proposed action item that the Board establish an incentive program that encourages travelers to accumulate and redeem frequent flyer benefits for free airline tickets to be used on Board travel.

Management agreed that a gainsharing program should be considered but felt that further analysis of administrative and reporting requirements needed to be conducted to ensure that a business case exists to support implementation. Although Board staff subsequently studied the concept and developed a draft gainsharing policy, this action item remains open. Finance Function staff told us that implementing an incentive program has been delayed pending a review of, and decision on, implementation of an automated travel administration system. Staff believe that establishing an incentive program is not practical until the broader travel automation issue is resolved.

We believe that the Board should establish an incentive program in keeping with other federal agencies without regard to the automation issue. Other agencies have developed a simple manual process in which employees complete a travel savings form and then forward the form with all supporting documentation to their supervisor for review. The employee or the supervisor then forwards the approved form for payment on a preestablished cycle (e.g., annually). We believe the Board could implement a similar manual program and then automate the process when the new automated travel administration system is introduced.

The draft policy already developed by Finance Function staff provides a good starting point for implementing a manual gainsharing program. The policy provides for a cash award equal to one-half of the net savings realized from the use of frequent flyer miles for free airline tickets as well as from overnight stays at lodging less expensive than the GSA per diem rate. The draft policy also provides procedures for submitting claims and identifies the required supporting documentation.

We believe the policy needs to be revised in several areas, however, to ensure that all aspects of the gainsharing program are clearly articulated. Specifically, a revised policy should accomplish the following:

- Clearly define roles and responsibilities. For example, the policy should address who (the employee or the Board) is responsible for tracking and monitoring frequent flyer miles. The policy should also require a manager's approval on the savings form to provide an appropriate level of internal control and minimize the impact on Finance Function staff for reviewing and substantiating the claims.
- Include savings from the use of frequent flyer miles to upgrade to business class on international travel.
- Clarify whether any savings not meeting the minimum threshold can be carried forward from year to year.
- Caution employees that travel should not be rearranged solely to accommodate an employee's frequent flyer program.

By providing a tangible incentive for employees to join frequent flyer programs and use miles for business travel, the Board can potentially reduce overall travel expenses while providing a positive reinforcement of the restriction for using official frequent flyer miles only for official travel. An incentive program would also help offset the burden for employees to maintain the records necessary to substantiate compliance with restrictions on the accumulation and use of business frequent flyer miles. Our discussions with officials where a gainsharing program has been implemented showed that employee participation was limited and that the resulting savings to the agency were small, particularly when compared with the agency's total travel budget. These officials told us, however, that the costs of implementing the program were also minimal, and that because employees were generally supportive of the program, future savings were expected to increase.

Our review of the frequent flyer accounts of the Board's frequent travelers showed that some staff accumulate over 100,000 miles annually. Because Board travel often involves overseas trips, staff who only travel a few times per year have the potential to earn significant frequent flyer miles. As discussed earlier in this report, our review of the frequent travelers identified at least 136 tickets and upgrades valued at \$58,139 obtained for personal use by redeeming frequent flyer miles earned on official business. Because these tickets represent lost opportunities to reduce travel-related expenses, we have designated \$29,070 (one-half of the total dollar value of the tickets and upgrades in question) as "funds for better use." We believe that if the Board had implemented an effective frequent flyer program as part of a broader travel incentive program (as discussed in above), the Board—rather than the individual employee—could have used the frequent flyer miles to obtain tickets for official travel. Even after paying the employees an incentive award, the Board could still have saved travel expenses equal to one-half the value of the tickets.

## **ANALYSIS OF COMMENTS**

We provided a draft copy of this report to the Staff Director for Management for review and comments. His response is included as appendix 1 to this report (see page 11). The response indicates agreement with the two recommendations and discusses actions that have been or will be taken to implement the recommendations. Specifically, the response states that the Staff Director will develop a separate frequent flyer policy as well as a communication plan to periodically remind employees of the policy's provisions. The policy will include a general discussion of the range of penalties for noncompliance and the criteria to consider when applying sanctions. The response also states that the Management Division has proposed a gain-sharing program to the Vice Chairman with a goal of implementing the program during the third quarter of 2000. The program is designed to provide sufficient controls to verify savings, minimize abuse, and establish documentation and record-keeping requirements.

## **Appendixes**





## **Appendix 1 – Staff Director for Management’s Comments**

## Appendix 2 – Survey Results

### SURVEY RESULTS

<b>Question 1: On average, how many business trips do you normally take in a year involving air travel?</b>		
0 trips	16	7%
1 to 2 trips	97	42%
3 to 5 trips	51	22%
5 to 10 trips	30	13%
More than 10	36	16%
No answer	1	<1%

<b>Question 2: Are you currently a member of any airline frequent flyer program?</b>		
Yes, for personal use only	119	52%
Yes, for business use only	10	4%
Yes, for personal and business use combined	40	17%
No	59	25%
No answer	3	1%

<b>Question 3: If you have not joined a frequent flyer program, or if you do not use your frequent flyer account on business travel, which of the following responses best describes your reasons?</b>		
N/A – I have a frequent flyer account and I use it for business travel	33	14%
I was not aware that I could join a frequent flyer program for business travel	52	23%
It is too much of an administrative burden to track business miles	34	15%
There is no financial incentive for me to join a program or to use it for business travel	57	25%
Other	34	15%
No answer	21	9%

<b>Question 4: If the Board had a “gain sharing” incentive system where some portion of savings resulting from the use of frequent flyer miles for official travel were allocated to an employee, would you be willing to participate in frequent flyer programs for the Board’s benefit?</b>		
Yes	189	82%
No	38	16%
No answer	4	2%

<b>Question 5: Are you aware of Board’s current policy regarding the accumulation and use of frequent flyer miles when performing business travel?</b>		
Yes, I am aware of the policy and I believe it is clearly stated	82	35%
Yes, I am aware of the policy but I do not believe it is clearly stated	66	29%
No, I am not aware of the Board’s current policy	80	35%
No answer	3	1%

### **Appendix 3 – Principal Contributors to this Report**

William Mitchell, Program Manager and Auditor-in-Charge

Beth Coleman, Program Manager

Stephen Carroll, Auditor

Ariane Ford, Auditor